

LEGISLATIVE AUDITOR

STATE OF LOUISIANA



DEPARTMENT OF VETERANS AFFAIRS

OFFICE OF THE GOVERNOR

STATE OF LOUISIANA

BATON ROUGE, LOUISIANA

AUDIT REPORT
ISSUED MAY 19, 2004

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This document is produced by the Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. Seven copies of this public document were produced at an approximate cost of \$12.60. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31. This report is available on the Legislative Auditor's Web site at www.la.state.la.us. When contacting the office, you may refer to Agency ID No. 3360 or Report ID No. 04800247 for additional information.

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April 27, 2004

DEPARTMENT OF VETERANS AFFAIRS
OFFICE OF THE GOVERNOR
STATE OF LOUISIANA
Baton Rouge, Louisiana

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Department of Veterans Affairs. Our procedures included (1) a review of the department's internal control; (2) tests of financial transactions for the period from July 1, 2002, through April 27, 2004; (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the period from July 1, 2002, through April 27, 2004; and (4) a review of compliance with prior year report recommendations. Our procedures were more limited than would be necessary to give an opinion on internal control and on compliance with laws, regulations, policies, and procedures governing financial activities.

Specifically, we interviewed management and other selected departmental personnel and evaluated selected documents, files, reports, systems, procedures, and policies as we considered necessary.

The Annual Fiscal Reports of the Department of Veterans Affairs were not audited or reviewed by us, and, accordingly, we do not express an opinion on those reports. The department's accounts, under the Office of the Governor, are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

In our prior report dated March 20, 2002, on the Department of Veterans Affairs, we reported findings relating to insufficient controls in EDP user access and noncompliance with laws relating to cash. These findings have been resolved by management.

Based on the application of the procedures referred to previously, we found no matters that required disclosure in this report.

This report is intended solely for the information and use of the department and its management and is not intended to be, and should not be, used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Grover C. Austin".

Grover C. Austin, CPA

First Assistant Legislative Auditor

CD:WG:PEP:dl

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